

County of Placer, California

**Combining Statement of Net Assets
Internal Service Funds**

June 30, 2006

(amounts expressed in thousands)

	<u>County Services</u>	<u>District Services</u>	<u>Self Insurance</u>	<u>Total</u>
Assets				
Current assets:				
Cash and investments	\$ 10,800	\$ 801	\$ 38,382	\$ 49,983
Receivables, (net):				
Accounts	54	12	-	66
Interest	-	-	434	434
Inventories	766	-	-	766
Prepaid items	9	-	-	9
Total current assets	<u>11,629</u>	<u>813</u>	<u>38,816</u>	<u>51,258</u>
Noncurrent assets:				
Advances to other funds	-	1,240	-	1,240
Capital assets:				
Land	-	-	20	20
Buildings and improvements	1,385	16	-	1,401
Equipment	17,326	2,752	-	20,078
Infrastructure	665	-	-	665
Construction in progress	344	-	-	344
Less accumulated depreciation	<u>(9,896)</u>	<u>(1,439)</u>	<u>-</u>	<u>(11,335)</u>
Total capital assets, net	<u>9,824</u>	<u>1,329</u>	<u>20</u>	<u>11,173</u>
Total noncurrent assets	<u>9,824</u>	<u>2,569</u>	<u>20</u>	<u>12,413</u>
Total assets	<u>21,453</u>	<u>3,382</u>	<u>38,836</u>	<u>63,671</u>
Liabilities				
Current liabilities:				
Accounts payable and accrued liabilities	1,205	270	356	1,831
Deposits from others	-	10	5	15
Compensated absences	103	82	15	200
Self insurance liability	-	-	6,246	6,246
Total current liabilities	<u>1,308</u>	<u>362</u>	<u>6,622</u>	<u>8,292</u>
Noncurrent liabilities:				
Compensated absences	259	207	39	505
Advances from other funds	-	1,157	-	1,157
Self insurance liability	-	-	17,452	17,452
Total noncurrent liabilities	<u>259</u>	<u>1,364</u>	<u>17,491</u>	<u>19,114</u>
Total liabilities	<u>1,567</u>	<u>1,726</u>	<u>24,113</u>	<u>27,406</u>
Net Assets				
Invested in capital assets	9,824	1,329	20	11,173
Unrestricted	10,062	327	14,703	25,092
Total net assets	<u>\$ 19,886</u>	<u>\$ 1,656</u>	<u>\$ 14,723</u>	<u>\$ 36,265</u>